

9 March 2021

Members of the Senate Budget and Taxation Committee:

Thank you for this opportunity to offer testimony in support of SB 904.

My name is Nate Sansom; I am proud to serve our USM community of over 172,000 students as Student Regent. Speaking with my peers from across our state, I realize the struggle that many encounter trying to make ends meet in order to provide for themselves while also pursuing a world-class education.

One of the many challenges our students across Maryland encounter on a daily basis is that of financial hardship. While the COVID-19 pandemic has affected us all in a myriad of ways, our students have been amongst those hardest hit. A year ago, when the pandemic began, many students employed on campus lost their jobs as we transitioned to a virtual setting. Although Congress passed the CARES Act to assist families struggling to make ends meet, many of our students were excluded from receiving a stimulus check as anyone who had been claimed as a dependent in 2020 tax filings was ineligible to receive these federal funds. We are Maryland Strong, and we are resilient, yet many of us are also struggling to make ends meet while furthering our education.

Through the taxation of physical textbooks, we have created an uneven playing field within higher education as our students with disabilities are also being economically disadvantaged. Students who need physical copies of textbooks on account of a learning disability or special need are essentially forced to pay a premium for their education as the cost of their textbooks are going to be at least 6% more expensive than that of their peers using fully digital materials, which are currently untaxed.

Furthermore, despite serving as a leader in higher education, it is regrettable that we are still taxing textbooks as **no other state bordering Maryland taxes the pursuit of an education in this manner**. (You may refer to the graphic included on following page for an illustration of this)

At our Bill hearing, you heard from students who emphasized the importance of SB 904 by illustrating tangible ways in which this Bill has the potential to affect positive change within the lives of thousands of community, private, and public college and university students from across our great state. I hope you will also take an opportunity to read the many letters of support that have been submitted. Through students' written testimony, you will hear the stories of my peers as they detail the many ways in which textbook tax relief will leave a lasting impact while enabling our students to focus on the pursuit of an education while helping to mitigate the financial burden they must bear.

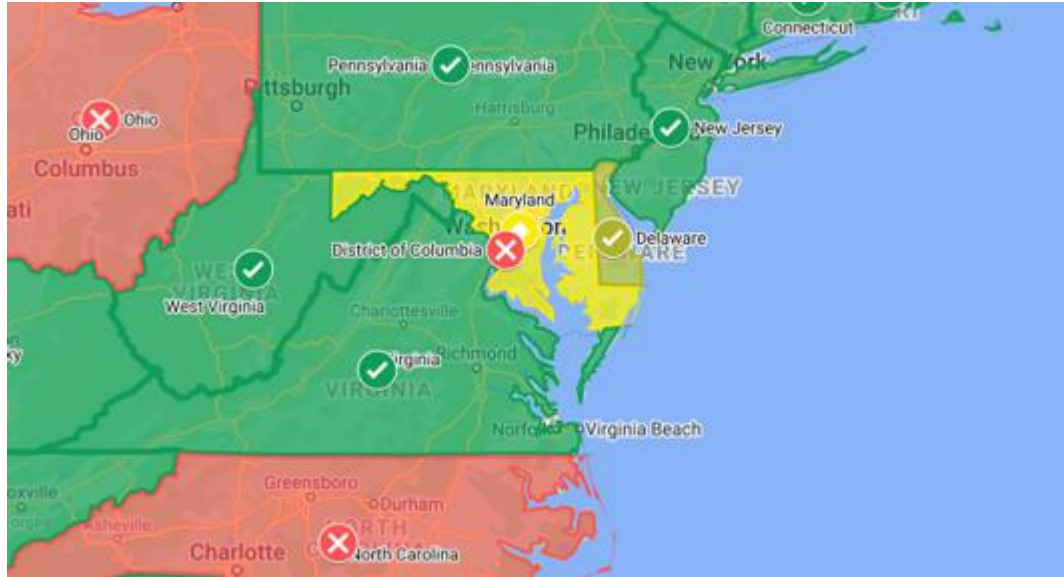
Maryland students are struggling; we need your help. Please stand with us and support SB 904 as we continue to pursue an education in Maryland. We cannot do this without you.

Thank you for your support of Maryland Students.

Very Respectfully,

Nathaniel Sansom

Illustration of Textbook Taxation in our region



Green states- Do not tax textbooks

Red States – Tax Textbooks

Maryland- Taxes physical but not fully digital textbooks as of January 1, 2021

Data provided by the National Association of College Stores: <https://www.nacs.org/>